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Agenda item 106
Financial reports and audited financial statements, and reports of the Board of Auditors

Draft resolution submitted by the Chairman following informal consultations

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2003 to 30 June 2004 and the report of the Board of Auditors on United Nations peacekeeping operations,[1] the related section of the report of the Advisory Committee on Administrative and Budgetary Questions[2] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of the period ended 30 June 2004,[3]

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 2003 to 30 June 2004;[4]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[5]

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions[2] related to the report of the Board of Auditors;

4. *Commends* the Board of Auditors for the quality and streamlined format of its report;

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[1] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5* and corrigendum (A/59/5 and Corr.1), vol. II.
[2] A/59/736, sect. II.
[3] A/59/704.
[4] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5* and corrigendum (A/59/5 and Corr.1), vol. II, chap. V.
[5] Ibid., chap. II.

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5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of the financial period ended 30 June 2004;[3]

6. *Requests* the Secretary-General to continue to ensure that internal control in peacekeeping missions is improved with respect to the optimum use of audit resources;

7. *Also requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner.